

## Fund 193

### Public School Adult and Community Education

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#### Board of Supervisors' Adjustments

*The following funding adjustments reflect all changes to the FY 2005 Advertised Budget Plan, as approved by the Board of Supervisors on April 26, 2004:*

- ◆ The Board of Supervisors made no adjustments to this fund.

#### **Focus**

Fund 193, Public School Adult and Community Education provides for adult education programs such as basic skill education, high school completion and English for Speakers of Other Languages (ESOL). FY 2005 expenditures are estimated at \$10.7 million.

The Fund also provides for pre-kindergarten through grade 12 support programs, including behind-the-wheel driver education, SAT preparation, summer school, before- and after-school enrichment activities and remediation support.

# Fund 193

## Public School Adult and Community Education

### FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 193, Public School Adult and Community Education

	FY 2003 Actual <sup>1</sup>	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan <sup>2</sup>	FY 2005 School Board Advertised <sup>3</sup>	FY 2005 Adopted Budget Plan <sup>3</sup>
<b>Beginning Balance</b>	<b>\$2,565,113</b>	<b>\$0</b>	<b>\$2,051,629</b>	<b>\$850,000</b>	<b>\$850,000</b>
Revenue:					
State Aid	\$820,761	\$1,402,347	\$748,672	\$827,139	\$827,139
Federal Aid	943,859	212,000	965,428	815,837	815,837
Tuition	6,364,665	6,917,684	6,917,684	7,090,461	7,090,461
Industry, Foundation, Other	67,461	127,427	121,344	19,224	19,224
Total Revenue	\$8,196,746	\$8,659,458	\$8,753,128	\$8,752,661	\$8,752,661
Transfers In:					
School Operating Fund (090)	\$2,000,131	\$1,100,131	\$1,200,131	\$1,100,131	\$1,100,131
Total Transfers In	\$2,000,131	\$1,100,131	\$1,200,131	\$1,100,131	\$1,100,131
<b>Total Available</b>	<b>\$12,761,990</b>	<b>\$9,759,589</b>	<b>\$12,004,888</b>	<b>\$10,702,792</b>	<b>\$10,702,792</b>
Total Expenditures	\$10,710,361	\$9,759,589	\$12,004,888	\$10,702,792	\$10,702,792
<b>Total Disbursements</b>	<b>\$10,710,361</b>	<b>\$9,759,589</b>	<b>\$12,004,888</b>	<b>\$10,702,792</b>	<b>\$10,702,792</b>
<b>Ending Balance <sup>4</sup></b>	<b>\$2,051,629</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$32,475 have been reflected as a decrease to FY 2003 revenues for adjustments in interest and bank charges, and audit adjustments of \$36,146 as increases to FY 2003 expenditures to reflect accrual adjustments for salaries. The audit adjustment has been included in the FY 2003 Comprehensive Annual Financial Report (CAFR). Details of the FY 2003 audit adjustment were included in the FY 2004 Third Quarter Package.

<sup>2</sup> The FY 2004 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on March 25, 2004, during their FY 2004 Third Quarter Review. The Fairfax County School Board adjustments were officially reflected in the County's FY 2004 Third Quarter Review and approved by the Board of Supervisors on April 19, 2004.

<sup>3</sup> Reflects an additional \$0.85 million in projected ending balance to be carried over to balance the FY 2005 budget.

<sup>4</sup> The FY 2004 ending balance of \$0 reflects the utilization of the FY 2003 ending balance of \$2,051,269 to partially offset any expenditure increase in the Adult and Community Education programs.